

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

#### Notification

1/1/2001-Fin (R&C) (IV)

In exercise of the powers conferred by section 22, read with section 13A of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules; so as to further amend the Goa (Excise Duty) Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2001.

(2) They shall come into force at once.

2. *Insertion of new rule 18A.*— In the Goa (Excise Duty) Rules, 1964 (hereinafter referred to as the "principal Rules"), after rule 18, the following rule shall be inserted, namely:—

"18A. *Import, export and transport of molasses.*— (1) No person shall import/export/transport molasses without the authority of a permit/N.O.C. issued by the Commissioner in that behalf.

(2) The applicant shall make separate applications; one for the purpose of procurement of molasses and the other for transporting molasses in the State of Goa from the point of entry to the point of storage, within the State, at the time of actual lifting the quantity of molasses

by producing documentary evidence to that effect.

(3) The applications referred to in sub-rule (2) hereinabove, shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table herebelow, by issuing necessary passes/permits for the purpose.

(4) As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses indicating therein the vehicle number, quantity of molasses, name of the consignor and the number and date of pass/permit issued by the excise authorities of the exporting State.

TABLE

Item No.	Particulars	Rates of fees
(1)	For import of molasses into the State of Goa for use other than manufacture of potable alcohol	Rs. 50/- per M. T.
(2)	For export of molasses outside the State of Goa, including outside the Country	Rs. 100/- per M.T.
(3)	For transportation of molasses within the State of Goa and not covered by items (1) and (2) hereinabove:	
(a)	For use in the manufacture of potable alcohol	Rs. 50/- per M. T.
(b)	For use other than in the manufacture of potable alcohol	Rs. 100/- per M.T."

*Explanation:—* For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses".

3. *Amendment of rule 113.*— In rule 113 of the principal Rules, after sub-rule (3), the following rules shall be inserted, namely:—

"(4) All vehicles carrying consignment of molasses shall stop at the check-post for obtaining clearance from the Officer-in-charge of such check-post. Before giving such clearance, the Officer-in-charge shall ensure that the fees prescribed for import/export of molasses are duly paid into the Government Treasury and also verify the documents accompanying the consignment of molasses regarding quantity, place of origin, destination and other relevant details.

(5) The Officer-in-charge shall submit a statement giving therein the details of consignment of liquor/molasses alongwith vehicle numbers at the end of week to the Commissioner of Excise and a copy of such statement shall be endorsed to the Excise Inspector having jurisdiction over the check-post".

This Notification shall come into force with immediate effect and the rates specified in the Table of the rule 18A herein shall be applicable to the balance quantity of molasses to be imported/exported for which no objection certificate/transport permit has already been issued.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin.-Exp.).

Panaji, 23rd May, 2001.